

V. Executive Order 13132: Federalism

Executive Order 13132 (Federalism) prohibits an agency from publishing any rule that has federalism implications if the rule either imposes substantial direct compliance costs on State and local governments and is not required by statute, or preempts State law, unless the agency meets the consultation and funding requirements of section 6 of the Executive order. These proposed rules do not have federalism implications and do not impose substantial direct compliance costs on State and local governments or preempt State law within the meaning of the Executive order.

Comments and Requests for a Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to comments that are submitted timely to the IRS as prescribed in the preamble under the **ADDRESSES** heading. The Treasury Department and the IRS request for comments on all aspects of the proposed regulations. Any comments will be made available at <https://www.regulations.gov> or upon request.

A public hearing will be scheduled if requested in writing by any person that timely submits electronic or written comments. If a public hearing is scheduled, a notice of the date, time, and place for the public hearing will be published in the **Federal Register**.

Statement of Availability of IRS Documents

Guidance cited in this preamble is published in the Internal Revenue Bulletin and is available from the Superintendent of Documents, U.S. Government Publishing Office, Washington, DC 20402, or by visiting the IRS website at <https://www.irs.gov>.

Drafting Information

The principal authors of these proposed regulations are Danielle Mayfield and Andrew Clark of the Office of Associate Chief Counsel (Energy, Credits, and Excise Tax). However, other personnel from the Treasury Department and the IRS participated in their development.

List of Subjects in 26 CFR Part 48

Excise taxes, Reporting and recordkeeping requirements.

Proposed Amendments to the Regulations

Accordingly, the Treasury Department and the IRS propose to amend 26 CFR part 48 as follows:

PART 48—MANUFACTURERS AND RETAILERS EXCISE TAXES

■ Paragraph 1. The authority citation for part 48 is amended by adding an entry for § 48.6435–1 in numerical order to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

* * * * *

Section 48.6435–1 also issued under 26 U.S.C. 6435(a) and 6001.

■ Par. 2. Add § 48.6435–1 to subpart O to read as follows:

§ 48.6435–1 Dyed fuel refund.

[The text of proposed § 48.6435–1 is the same as the text of § 48.6435–1T in the temporary rule published elsewhere in this issue of the **Federal Register**].

Frank J. Bisignano,
Chief Executive Officer.

[FR Doc. 2026–08546 Filed 4–30–26; 8:45 am]

BILLING CODE 4831–GV–P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 63

[EPA–HQ–OAR–2019–0178; FRL–7055.1–03–OAR]

RIN 2060–AW79

National Emission Standards for Hazardous Air Pollutants: Ethylene Oxide Emissions Standards for Sterilization Facilities Residual Risk and Technology Review Reconsideration; Extension of Comment Period

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule; extension of public comment period.

SUMMARY: On March 17, 2026, the U.S. Environmental Protection Agency (EPA) proposed a rule titled “National Emission Standards for Hazardous Air Pollutants: Ethylene Oxide Emissions Standards for Sterilization Facilities Residual Risk and Technology Review Reconsideration.” The EPA is extending the comment period on this proposed rule, which is scheduled to close on May 1, 2026. The comment period will now end on May 15, 2026, to allow additional time for stakeholders to review and comment on the proposal.

DATES: The EPA is extending the comment period for the proposed rule that published in the **Federal Register** (FR) on March 17, 2026, at 91 FR 12700. The EPA must receive written comments on or before May 15, 2026.

ADDRESSES: You may send comments, identified by Docket ID No. EPA–HQ–

OAR–2019–0178, by any of the following methods:

- **Federal eRulemaking Portal:** <https://www.regulations.gov> (our preferred method). Follow the online instructions for submitting comments.

- **Email:** a-and-r-docket@epa.gov. Include Docket ID No. EPA–HQ–OAR–2019–0178 in the subject line of the message.

- **Mail:** U.S. Environmental Protection Agency, EPA Docket Center, Docket ID No. EPA–HQ–OAR–2019–0178, Mail Code 28221T, 1200 Pennsylvania Avenue NW, Washington, DC 20460.

- **Fax:** (202) 566–9744. Attention Docket ID No. EPA–HQ–OAR–2019–0178.

- **Mail:** U.S. Environmental Protection Agency, EPA Docket Center, WJC West Building, Room 3334, 1301 Constitution Avenue NW, Washington, DC 20004. The Docket Center’s hours of operation are 8:30 a.m. to 4:30 p.m., Monday through Friday (except Federal holidays).

Instructions: All submissions received must include the Docket ID No. EPA–HQ–OAR–2019–0178 for this rulemaking. Comments received may be posted without change on <https://www.regulations.gov>, including any personal information provided. For detailed instructions on sending comments and additional information on the rulemaking process, see the **SUPPLEMENTARY INFORMATION** section of this document.

FOR FURTHER INFORMATION CONTACT: For information about this comment period extension, contact U.S. EPA, Attn: Brian Langloss, Mail Drop: D243–04, 109 T.W. Alexander Drive, P.O. Box 12055, Research Triangle Park, North Carolina 27711; telephone number: (919) 541–0675; and email address: langloss.brian@epa.gov.

SUPPLEMENTARY INFORMATION:

Rationale. On March 17, 2026, the EPA proposed a rule titled “National Emission Standards for Hazardous Air Pollutants: Ethylene Oxide Emissions Standards for Sterilization Facilities Residual Risk and Technology Review Reconsideration.”¹ The comment period on this proposed rule was originally scheduled to close on May 1, 2026. The EPA received multiple requests for additional time to review and comment on this proposed rule, and the EPA has decided to extend the comment period until May 15, 2026. The public comment period will now end on May 15, 2026.

Docket. The EPA established a docket for this rulemaking under Docket ID No.

¹ 91 FR 12700, March 17, 2026.

EPA-HQ-OAR-2019-0178. All documents in the docket are listed at <https://www.regulations.gov>. Although listed, some information is not publicly available, e.g., Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. The EPA does not place certain other material, such as copyrighted material, on the internet; this material is publicly available only as portable document format (PDF) versions accessible only on EPA computers in the docket office reading room. The public cannot download certain databases and physical items from the docket but may request these items by contacting the docket office at 202-566-1744. The docket office has 10 business days to respond to such requests. With the exception of such material, publicly available docket materials are available electronically at <https://www.regulations.gov>.

Written Comments. Direct your comments to Docket ID No. EPA-HQ-OAR-2019-0178. The EPA's policy is that all comments received will be included in the public docket without change and may be made available online at <https://www.regulations.gov>, including any personal information provided, unless the comment includes information claimed to be CBI or other information for which a statute restricts disclosure. Do not submit electronically to <https://www.regulations.gov> any information that you consider to be CBI or other information for which a statute restricts disclosure. You should submit this type of information as discussed below.

The EPA may publish any comment received to its public docket. A written comment must accompany multimedia submissions (audio, video, etc.). The EPA considers the written comment to be the official comment, and it should include discussion of all points the commenter wishes to make. The EPA will generally not consider comments or comment contents located outside of the primary submission (i.e., on the web, cloud, or other file sharing system). For additional submission methods, the full EPA public comment policy, information about CBI or multimedia submissions, and general guidance on making effective comments, please visit <https://www.epa.gov/dockets/commenting-epa-dockets>.

The <https://www.regulations.gov> website allows you to submit your comment anonymously, which means the EPA will not know your identity or contact information unless you provide it in the body of your comment. If you send an email comment directly to the EPA without going through [https://](https://www.regulations.gov)

www.regulations.gov, your email address will be automatically captured and included as part of the comment that is placed in the public docket and made available on the internet. If you submit an electronic comment, the EPA recommends that you include your name and other contact information in the body of your comment and with any digital storage media you submit. If the EPA cannot read your comment due to technical difficulties and cannot contact you for clarification, the EPA may not be able to consider your comment. Electronic files should not include special characters or any form of encryption and should be free of any defects or viruses. For additional information about the EPA's public docket, visit the EPA Docket Center homepage at <https://www.epa.gov/dockets>.

Submitting CBI. Do not submit information containing CBI to the EPA through <https://www.regulations.gov>. Clearly mark the part or all of the information that you claim to be CBI. For CBI information on any digital storage media that you mail to the EPA, note the docket ID, mark the outside of the digital storage media as CBI, and identify electronically within the digital storage media the specific information that is claimed as CBI. In addition to one complete version of the comments that includes information claimed as CBI, you must submit a copy of the comments that does not contain the information claimed as CBI directly to the public docket through the procedures outlined in *Written Comments* section of this document. If you submit any digital storage media that does not contain CBI, mark the outside of the digital storage media clearly that it does not contain CBI and note the docket ID. The public docket and the EPA's electronic public docket will include information not marked as CBI without prior notice. The EPA will not disclose information marked as CBI except in accordance with procedures set forth in 40 Code of Federal Regulations (CFR) part 2.

Our preferred method to receive CBI is electronic transmittal, using email attachments, File Transfer Protocol (FTP), or other online file sharing services (e.g., Dropbox, OneDrive, Google Drive). You must send electronic submissions directly to the Office of Clean Air Programs (OCAP) CBI Office at the email address oaqps_cbi@epa.gov, and, as described above, you should include clear CBI markings and note the docket ID. If you need assistance with submitting large electronic files that exceed the file size limit for email attachments, and if you do not have

your own file sharing service, please email oaqps_cbi@epa.gov to request a file transfer link. If sending CBI information through the U.S. Postal Service, please send it to the following address: U.S. EPA, Attn: OCAP Document Control Officer, Mail Drop: C404-02, 109 T.W. Alexander Drive, P.O. Box 12055, Research Triangle Park, North Carolina 27711, Attention Docket ID No. EPA-HQ-OAR-2025-0078. You should double-wrap and clearly mark the mailed CBI material. Any CBI markings should not show through the outer envelope.

Panagiotis Tsirigotis,

Director, Office of Clean Air Programs.

[FR Doc. 2026-08518 Filed 4-30-26; 8:45 am]

BILLING CODE 6560-50-P

DEPARTMENT OF TRANSPORTATION

Federal Motor Carrier Safety Administration

49 CFR Parts 367

[Docket No. FMCSA-2025-0655]

RIN 2126-AC72

Fees for the Unified Carrier Registration Plan and Agreement

AGENCY: Federal Motor Carrier Safety Administration (FMCSA), Department of Transportation (DOT).

ACTION: Notice of proposed rulemaking (NPRM); extension of comment period.

SUMMARY: FMCSA is extending the comment period for its April 7, 2026, NPRM, titled "Fees for the Unified Carrier Registration Plan and Agreement," from May 7, 2026, to May 26, 2026. The purpose of the comment extension is to provide an opportunity for the public to access the supporting documentation regarding fee calculations for the 2027 registration year. The comment period is being extended at the request of the Small Business in Transportation Coalition (SBTC).

DATES: The comment period for the NPRM published April 7, 2026, at 91 FR 17618 is extended. Comments must be received on or before May 26, 2026.

ADDRESSES: You may submit comments identified by Docket Number FMCSA-2025-0655 using any of the following methods:

- *Federal eRulemaking Portal:* Go to <https://www.regulations.gov>. Follow the online instructions for submitting comments.
- *Mail:* Dockets Operations, U.S. Department of Transportation, 1200